

U.S. Government Standard General Ledger Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
I/II	SGL Account/Definition:	
	1195	Revise definition
	1330	Revise title and definition
	1830	Revise title and definition
	1839	Revise title and definition
	2150	Revise title and definition
	2213	Revise definition
	2215	Revise definition
	2290	Revise definition
	2690	Revise definition
	2920	Revise definition
	2995	Revise title and definition
	3105	<div style="border: 1px solid black; padding: 5px;"> <p>“Note: Account 3105 is proposed for deletion from the SGL Chart of Accounts for fiscal 2002. The transactions for recording canceled payables have been revised and no longer include this account.” Comment added to the account definition.</p> </div>
	4157	
	4158	New SGL account
	4165	Revise title and definition
	4166	New SGL account
	4167	New SGL account
	4175	Revise title and definition
	4176	Revise title and definition
	4221	Revise definition
	4222	Revise definition
	4287	Revise definition
	4394	New SGL account
	4395	Revise definition
	4397	New SGL account
	4398	New SGL account
	4831	Revise title
	4881	Revise normal balance to “Credit”
	5755	Revise definition
	5765	Revise definition
	6100	Revise definition
	6400	Revise definition
	6710	Revise definition
	6800	Revise definition
	6850	New SGL account
	6900	Revise definition
	8065	Revise normal balance to “Debit”
III	SGL Transactions:	
	A106	Delete Credit 4170, 4190; Add Credit 4396
	A108	Delete Debit 4170, 4190, dr/cr pair 4150/4396; Add Debit 4150
	A124	Delete transaction
	A127	New transaction
	A129	New transaction
	A138	Delete Credit 4620; Add Credit 4630
III	SGL Transactions (cont’d):	
	A140	Delete Credit 4620; Add Credit 4630

SUPPLEMENT**SUMMARY OF CHANGES**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	A142	Delete Debit 4620; Add Debit 4630
	A186	New transaction description
	A188	New transaction description
	A190	New transaction description
	A192	New transaction description
	A194	New transaction description
	A196	New transaction description
	A202	Delete transaction
	A204	New transaction description and origin; Delete Credit 4510, 4620; Add Credit 4450
	A206	Delete transaction
	A208	Delete transaction
	A210	Delete transaction
	A212	Revise description; Add comment; Add Credit 4176 and Debit 5765; Delete Debit 3100
	A214	Revise description; Add comment, Credit 4176 and Debit 5765
	A216	Delete transaction
	A217	New transaction
	A218	Revise description; Add comment; Add Debit 4176 and Credit 5755; Delete Credit 3100
	A219	New description and comment; Add Debit 4167; Add Credit 1330, 4166; Delete Debit 1330, 4170, 4175
	A220	Revise description; New comment; Add Debit 4176 and Credit 5755
	A221	Delete transaction
	A223	New transaction
	A225	New transaction
	A226	Add Debit 5765 and Credit 4176; Delete Credit 4175
	A228	Add Debit 4176 and Credit 5755; Delete Debit 4175
	A230	Add Credit 4176 and Debit 5765
	A232	Add Debit 4176 and Credit 5755
	A234	Add Credit 4176 and Debit 5765; Revise comment, Delete Credit 4175 and Debit 3100
	A236	Add Debit 4176 and Credit 5755; Revise comment, Delete Debit 4175 and Credit 3100
	A238	Add Debit 5765 and Credit 4176; Delete Debit 3100
	A240	Add Debit 4176 and Credit 5755; Delete Credit 3100
	A246	Add comment and Credit 5755
	A248	Add comment and Debit 5765
	A250	Add comment and Credit 5755
	A252	Add comment and Debit 5765
	A254	Correct - Title for 4831 "Unexpended Obligations, Transferred - Unpaid"
	A255	Revise description
	A304	Revise description
	B104	New description and comment
	B120	New description; Add "4620" to the comment and Debit 2110; Delete Debit 2530
	B121	New description; Delete comment and Debit 2530
	B126	Replace 4119 with 4114 in the description; Add Debit 4394, 4397, 4398 and Credit 4114; Delete Debit 4395 and Credit 4119
	B129	New transaction

III SGL Transactions (cont'd):

B136	Revise description; New comment
B308	Moved to "D" section - TC-D132

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	B310	Moved to "D" section - TC-D134; Revise comment
	B312	Delete transaction
	B314	Revise description; New Comment; Delete Debit 3105; Add Debit 6100
	B316	New description and comment; Add Credit 6800; Delete Credit 3310
	B318	Add Credit 2110, 2140
	B324	Revise comment; Add Credit 2995; Delete Credit 2190, 2225
	B326	New transaction
	B336	Delete transaction
	B344	New transaction
	B346	Delete transaction
	C110	Add Credit 1320
	C114	Delete transaction
	C118	New comment; Add Credit 2180
	C124	Add Credit 4394
	C126	Revise description; Credit 2180
	C128	Delete transaction
	C130	Add Credit 1310
	C136	Add Debit 6790, Credit 6100; Revise transaction origin
	C166	New description and comment
	C188	New transaction
	C214	Revise description; Revise comment
	C215	New transaction
	C216	New transaction
	C217	New transaction
	C228	New transaction
	C302	Add 4114 to the description, Debit 4114 and Credit 4394; Delete 4119 from the description and Debit 4119
	C304	Add 4114 to the description, Debit 4394 and Credit 4114; Delete 4119 from the description and Credit 4119
	C306	Add 4114 to the description, Debit 4114 and Credit 4394; Delete 4119 from the description and Debit 4119
	C308	Add 4114 to the description, Debit 4394 and Credit 4114; Delete 4119 from the description and Credit 4119
	C320	Revise description; Add Debit 7210 and Credit 7110; Delete Debit 7290 and Credit 7190
	C322	New comment; Add "or gain" to the description, Debit 7210 and Credit 7110; Delete Debit 7290 and Credit 7190
	C324	Revise description; Add Debit 4114, 7210 and Credit 4394, 4450, 7110; Delete Debit 4119, 7290 and Credit 7190
	C326	Delete Debit 4119, 7290 and Credit 7190
	C336	New transaction origin and Debits and Credits
	C338	Delete transaction
	D118	New transaction
	D120	New transaction
	D122	New transaction
	D124	New transaction
	D126	New transaction
	D128	New transaction
	D130	New transaction
	D132	Formerly TC-B308
	D134	Formerly TC-B310
III	SGL Transactions (cont'd):	
	D226	New transaction
	D516	New transaction
	D608	Delete transaction
	F102	Revise description

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	F104	Revise description; Delete Debit 4165
	F106	Revise comment
	F107	New transaction
	F110	Revise comment
	F112	New comment; Add Credit 4165
	F116	Revise comment
	F124	New comment
	F126	New transaction
	F128	New transaction
	F130	New transaction
	F202	Delete transaction
	F204	Add Debit 4167 and Credit 4167
	F210	Revise description
	F212	Revise description
	F215	New transaction
	F226	Correct - title for 4831 "Unexpended Obligations, Transferred - Unpaid"
	F227	Correct - title for 4831 "Unexpended Obligations, Transferred - Unpaid"

V**Crosswalks to Standard External Reports:*****Fiscal 2000 Balance Sheet***

Line 1A	Add "If using the optional balance..." statement
Line 1B	Add "If using the optional balance..." statement
Line 4A	Add "If using the optional balance..." statement
Line 4B	Add "If using the optional balance..." statement
Column Heading	Change "Funded/Unfunded" to "Covered/Not Covered"
Line 1A3	Add "Related to accounts receivable" in the AIR column for SGL accounts 1340, 1349, 1360, 1369
Line 4B6	Separate line for benefits due and payable; OMB Form and Content 1/7/00, for SGL account 2160; Remove all other SGL accounts
Line 4B7	New line containing SGL accounts removed from 4B6 above
Line 4C	New calculation "(4A5..4B7)"
Line 5A4	Delete SGL account 2130
Line 5B5	Delete SGL account 2130; New line for SGL account 2160
Line 5B6	New line for SGL account 2130
Line 5C	New calculation "(5A5..5B6)"
Line 7	Delete SGL account 3105

Fiscal 2000 Statement of Net Cost

Line 1A1	Delete SGL account 7600
Line 1A2	Delete SGL account 7600; Add SGL account 6800
Line 1B2	Add SGL account 6800
Line 2	Add SGL account 6800
Line 1A1	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
Line 1A2	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
Line 1B1	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
Line 1B2	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
Line 2	Add "Exchange" in the AIR for SGL accounts 7110 and 7210
Line 4	Delete "Deferred Maintenance (Note Reference)"

V**Crosswalks to Standard External Reports (cont'd):*****Fiscal 2000 Statement of Changes in Net Position***

Line 2G	Add SGL accounts 7110 and 7210 and "Nonexchange" in the AIR
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Fiscal 2000 Statement of Budgetary Resources

Line 1A	Add "Debit balances only" to SGL account 4391 AIR;
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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
		Delete SGL account 4392
	Line 1B	Delete SGL account 4392
	Line 1C	Delete SGL account 4392
	Line 2A	Delete SGL account 4395 from "Should equal"; Add "Pre B SGL account 4395 to the calculation section; Change "Should equal" to "OR"
	Line 4B	Add "B" in column "Trial Bal" to read "E-B" for SGL account 4395
	Line 4C2	Add "Pre E 4392
	Line 4C4	Add SGL account 4391 and "Credit balances only" to the AIR
	Line 7A2	New AIR
	Line 8A	Delete SGL account 4590
<i>Fiscal 2000 Statement of Financing</i>		
	Line 1F	Add SGL accounts 5100, 5109, 5200, 5209, 5319, 5320, 5329; Revise comment
	Line 2C1	Revise comment
	Line 2C3	Revise comment
	Line 2D	Add highlighting to draw attention to optional "OR" methods of reporting; Add SGL account 2170
	Line 2G	Add SGL account 5600
	Line 3A	Add SGL account 1613
	Line 3E	Add SGL account 6790
	Line 4	Add highlighting to draw attention to optional "OR" methods of reporting; Add SGL account 2170
	Line 5	Delete comment; Add note
<i>Fiscal 2000 Statement of Custodial Activity</i>		
	Line 1B	Add "Increase/Decrease" to AIR for SGL accounts 1340, 1349, 1360, 1369, 1310, 1319, 1340, 1349
	Line 5	Add SGL account 2980 and "Note: If the balance of account 5990..."
	Line 6	Add "optional" method of reporting; SGL account 2980
	Line 8	Add calculation if optional method is used
	Line 9	Add calculation if optional method is used

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